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## IRS ACCEPTING GRANT APPLICATIONS FOR LOW-INCOME TAXPAYER CLINICS

WASHINGTON - Organizations providing low-cost or no-cost representation to people involved in tax disputes can apply for grants worth up to \$100,000 for the 2003 grant cycle, the Internal Revenue Service announced Thursday. Grants are also available for programs that inform taxpayers for whom English is a second language of their tax rights and responsibilities.

"Our matching grant program encourages the creation and growth of low-income taxpayer clinics across the nation," said IRS Commissioner Charles O. Rossotti. "These clinics are an important resource for taxpayers who may have nowhere else to turn."

The Low-Income Taxpayer Clinic (LITC) program, now in its fifth year, continues to expand. In 1999, the IRS awarded \$1.5 million in grants to 34 groups across the nation. In 2002, \$7 million was awarded to 127 organizations.

LITC applications must be received by July 1, 2002. The grants will be awarded by November 1 for the period commencing in January 2003.

The application package (Publication 3319) is available on the IRS Web site at *www.irs.gov*. From the home page, click on "The Newsroom" and then click again on "What's Hot." Pub. 3319 is also available by mail by calling 1-800-829-3676.

Qualifying clinics may be run by law, business or accounting schools – whose students represent taxpayers in tax disputes with the IRS or Tax Court – or by tax-exempt organizations. These groups can represent taxpayers in tax-related matters, refer taxpayers to qualified representatives and provide non-English-speaking taxpayers information about their tax rights and responsibilities. Clinics may charge a small fee for legal help.

The program allows the IRS to award organizations matching grants of up to \$100,000 a year to develop, expand or continue low-income taxpayer clinics.

The grant application process considers a variety of factors, including the clinic program's quality of service, the number of low-income taxpayers served and how many people in the clinic's service area use English as a second language.

Potential applicants with questions should contact Beverly Smith, LITC Program and Management Analyst, at 317-226-6771 (not a toll-free number).